

WISCONSIN STAMPED CIGARETTE SALES TO / RETURNS FROM AUTHORIZED RETAIL STORES ON NATIVE AMERICAN RESERVATIONS

(attach to your Wisconsin CT-100 or CT-105)

Please read the instructions on the reverse side before completing this form.

CT-115: Page _____ of _____

| Name | | | Federal Employer ID No. | | Wis. Permit Number | | Month/Year (mm yyyy) | |
|----------|---|--------|-------------------------|-------------------------|---|--|----------------------|--|
| | | | | | | | | |
| Line No. | Invoice | | Name of | | Store Location Street Address & City | Wisconsin Stamped Single Cigarettes | | |
| | Date | Number | Tribe | Authorized Retail Store | | | | |
| 1 | Balance Brought Forward | | | | | | (000) | |
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| 30 | TOTAL - Add lines 1 through 29 | | | | | | | |

INSTRUCTIONS

WHO MUST COMPLETE THIS SCHEDULE

This schedule must be completed by all cigarette distributors who sell stamped cigarettes to retail stores authorized to sell cigarettes by federally recognized Native American Indian Tribes occupying reservation/trust lands in Wisconsin. This schedule should also be used to report stamped cigarettes returned to you by the authorized tribal retail stores. If you sell cigarettes to authorized tribal retailers, you must have in your records a letter from the tribe stating the names and addresses of the tribe's authorized cigarette retailers.

SPECIAL STAMPS

The special distinctive tribal cigarette tax stamps which are available from the department for both 20-packs and 25-packs must be affixed to all packs sold to retail stores authorized by any federally recognized Native American Indian Tribe.

WHEN TO COMPLETE AND FILE THIS SCHEDULE

Complete this schedule each month that you have transactions (sales and/or returns) with an authorized tribal retailer. Attach this schedule to the cigarette tax return that you are required to file each month with the department (CT-100 for in-state permittees or CT-105 for out-of-state permittees).

For in-state permittees filing the CT-100, this schedule is informational. For out-of-state permittees that file the CT-105, these sales must also be included on Schedule CT-101, Schedule 6, Tax-Paid Sales as part of Wisconsin sales. Out-of-state permittees should transfer the total on line 30 to their CT-101, Schedule 6, Tax-Paid Sales. Enter the total on a line and label it "Tribal sales from CT-115."

You may reproduce this form.

RECORD KEEPING

You must keep a complete copy of your return, including this schedule, and all records pertaining to your business for at least four years. The records must be kept at the permit location, and in a place and manner easily accessible for review by department representatives.

ASSISTANCE AND FORMS

Information, forms, and assistance are available at our following office:

2135 Rimrock Rd
Madison, WI 53713
(608) 266-8970

or write to: Mail Stop 5-107
PO Box 8900
Madison WI 53708-8900
FAX (608) 261-7049
E-mail: excise@revenue.wi.gov
Website: www.revenue.wi.gov

When ordering forms, include your Wisconsin permit number and the department's form number that appears in the lower left corner on each form (e.g., CT-115).

HOW TO COMPLETE THIS FORM

Use a single line for each transaction and provide all the information requested. Group sales by authorized retail store and provide a subtotal for each store. Indicate a subtotal on each page and a grand total on the last page. **Each entry must be stated in terms of single cigarettes.** Do not enter packs or cartons.

Sales to Authorized Tribal Retailers. For each sale, indicate the date of the sale, invoice number, tribe's name, name and address of the authorized retail store purchasing the cigarettes, and the number of stamped single cigarettes sold to the authorized store covered by the invoice.

Credits (shorts/return of product by tribe). For each entry, indicate your credit memo/invoice number, its date, tribe's name, the name and address of the authorized retail store credited, and the number of stamped single cigarettes returned or shorted. Place parenthesis () around the number of cigarettes returned or shorted and deduct this amount when computing the total to enter on line 30.

Line 30 Total. Enter the total net number (sales less credits) of Wisconsin stamped single cigarettes sold during the month to authorized tribal retail stores.

COMPUTER PRINTOUTS

The department will accept computer printouts of cigarette transactions in lieu of listing individual sales/returns on this schedule. If you want to submit computer listings, you must also...

1. Use this form as a summary sheet for the accompanying printouts. Complete the top portion of this form, indicate "see attached" on line 1, and enter the net total of all Wisconsin tribal sales/returns on line 30.
2. Prepare your computer printouts using the same format and columnar sequence as on this form. Group sales/returns by retail store on your printout (if possible) and provide a net total for each store. If your computer cannot duplicate our format, you should submit a proposed format for our review. We will let you know if it is satisfactory or what changes will be required.
3. Use paper 8½ X 11 inches.